

JOHN IRWIN, dealer in oils, etc., at Paris, was one of the endorsers for Keenleyside, the London confectioner, and is in financial trouble.

MESSRS. McCosh Bros., general dealers, Listowell, are about closing their branch store in that place, and returning to their previous head quarters in Lucan.

WE notice the death of Mr. Peter Robertson, the late senior of the wholesale grocery house of Robertson & Lightbound, Montreal, and an old resident of that city.

F. GOODEN, of Bay Verte, N.B., to whose failure we recently alluded, has effected a composition at the rate of 50 per cent, of which, 40 per cent is to be made in cash, the balance secured, payable in 6 months.

THE hardware business of Mr. Alexander McGowan, Orangeville, has been a good while established, and Mr. McG. was considered to be in a good position, but latterly he has been losing ground, and is now attached at the instance of Morland, Watson & Co. The estate is not expected to pay over 15 per cent.

B. EVANS, grocer, of Fredericton, N.B., is in difficulties, and about to assign, it is said, liabilities about \$3,000, assets \$700.

W. D. CARRON, Grocer of St. John, N.B., is in difficulties and a meeting of his creditors was recently held. It is understood that he has been attached.

A WRIT of attachment has been issued against James Adams & Co., of St. John N. B., dry goods dealers, at instance of Henry Duffell.

AN attachment has issued against James Stothart of Kingston N. B., at instance of J. & T. Jardine.

THE stock of S. W. Dewolf & Co., hatters, of Halifax, has been taken possession of by an assignee, the only partner of the house having suddenly left the city, taking all the money realizable, which is estimated at two or three thousand dollars. It is believed by his late partner that the stock, with the cash taken away would have been ample to pay his liabilities.

THE well-known Pacific R.R., contractor, Mr. Joseph Whitehead, is unable to meet his payments and has assigned his estate to Bain & Blanchard. His expenses have been heavy, outside altogether of his Manitoba and North West operations as an employer of labor.

AMONG the active retail businesses on Yonge street is that of Wm. McMaster jr., dry goods retailer. It has not been a remunerative one apparently, for a meeting of his creditors was held yesterday, at which it appeared that his liabilities were some \$25,000, and assets \$20,000. Some Montreal houses are large creditors.

MR SAMUEL D. YORK, a tanner of Aylmer Ont., has absconded, and a writ of attachment has been issued against his effects by Jonathan York, farmer. Too much whiskey, or too little water, is believed to be the cause of failure. He did a good business some time ago and had a fair chance.

MR. A. GORDON, harness maker, who has been in Elora for a quarter of a century, last autumn

got an extension of time, which he failed in meeting and was put into insolvency by L. Breithaupt, Berlin.

THOS. PATTERSON, grocer, Ottawa, has been in difficulty for some time. In July last he owed \$25,000, and showed a surplus on his business of \$6,000, at which date he obtained an extension of time. An attachment is now out against him.

MCCONNACHIE & ANGUS, who were formerly dominies and wanted to be merchants, commenced business about two months ago at Palmerston with about \$400 capital. They had no difficulty, it appears, in getting a large stock of goods. It now appears that they have attempted to sell out for fraudulent purposes, and their estate has been attached.

A FARMER, estimated to be worth some \$25,000, but who had no knowledge of business, began as a furniture dealer, in Ingersoll, Mr. W. T. Crisp by name. As a consequence of lack of system and knowledge, his estate has been attached by the Imperial Bank. Mr. Crisp cannot turn his land all at once into money, and finds that ready cash is a necessity in business if obligations are to be met.

A GENERAL store dealer in Liverpool, N. S., named Joseph Innes, who was supposed to be in fair circumstances, sold out recently to his son, taking notes from the latter, which he sent to several of his creditors. This was apparently not deemed a satisfactory way of settling, for a writ of attachment has been issued against Mr. Innes. But it seems that his assets have been all transferred. His creditors will, however, vigorously attack the encumbrances upon his property, as there are indications that these are of recent date.

MR. RICHARD THOMPSON, jeweller and fancy goods dealer of St. John, N. B., whose difficulties we noticed in last issue, has made a trust assignment. His liabilities are placed at \$100,000. His assets are—stock, \$32,000; outstandings, \$8,000; real estate, \$10,000, encumbered for \$2,500; and an overdrawn account against J. D. Schurman, his book-keeper, of \$13,000, on which will probably be realized some 30 per cent., or \$3,900. Total assets thus represent \$51,400. It is expected that the estate will pay a fair dividend, though the failure surprises all, and it is now found that \$87,000 of his liabilities arises through accommodation, or the loan of his name.

A MEETING of creditors is called by Messrs. J. G. Hays & Co., general dealers, Almonte, who have been in business about ten years. Mr. Hayes is a pushing man, anxious to do business, and it is feared that his \$10,000 original capital is all gone, with a large additional sum, and that his creditors will not get more than 50 per cent. on their liabilities.

MESSRS. Campbell & Paxton, of the Township of Lutterworth are shipping iron ore on the Victoria, R. R., en route for Buffalo. The ore is said to be of good quality and the deposit large. The firm say they intend, while the sleighing is good, to ship 100 tons per day.

THE annual meeting of the Canadian Rubber Company was held last week when the following gentlemen were re-elected Directors for the ensuing year:—Sir Hugh Allan (President), Andrew Allan (Vice-President), James Benning, William Moodie, and Arthur Prevost.

WE learn that Messrs. Thomas Ross, late of Montreal, James C. Ross, of Quebec, and W. H. Ross, of Liverpool, have formed a partnership to carry on the business of importers and general merchants in New York. The first named gentleman, who is an old Quebecer, resided for some years in Montreal, being principal of the firm T. & F. Ross & Co., wholesale grocers &c.

THE part of the Sanford block in Hamilton, corner of King and John streets, burned at the great fire in August last, has been rebuilt and the ground floor will be occupied by the Merchants Bank, of which Mr. John C. Kemp is the local manager. The interior is being handsomely finished in the Eastlake style in ash and walnut wood, and the whole suite of offices promise to combine elegance with comfort in an unusual degree.

GEORGE W. LEFURGY was convicted of forging and uttering forged bills on the Union Bank of Prince Edward Island and the Merchants' Bank of Halifax. For this crime he was sentenced by Judge Duff, in St. John, N. B., to imprisonment in the Penitentiary for life. Some of the Union Bank's counterfeit notes are still in circulation.

THE Nova Scotia society for the prevention of cruelty to animals adopted a resolution asking the immediate attention of kindred societies and of the Minister of Railways and railway companies, with a view to adopting Clark's improved live stock car. It is stated that the ordinary car can be altered to have all the comforts desired at an additional expense of \$200.

OF the \$27,240,000 worth of goods brought from foreign countries to Philadelphia last year, (57 per cent of which was carried by American vessels) only \$50,020 were from Canada and are credited in the best to the province of Nova Scotia, England sent the most, say \$13,690,000; after her Cuba with \$7,296,000; Brazil, Belgium and Italy following at a long interval with about \$1,000,000 each.

THE MILLERS are going to have an Exposition at Cincinnati, on the 1st June next. The British and Irish Millers' Association is heartily interested in it, and a great number of its members will visit this country on that occasion. The foreign milling press—English, German and French—has taken especial pains to bring the matter prominently before their readers. Congress is expected to pass a resolution permitting foreign milling machinery and products, intended to be exhibited thereat, to be landed free of duty.

AMONG the directions for keeping farm accounts given by a contemporary is the following, which business men and tradesmen of all kinds should note and rigidly follow:—Every payment and receipt of money for purchases, sales, or for wages, should be entered in the cash book; this